

ATTACHMENT D

ENHANCED COMPLIANCE REPORTING REQUIREMENTS

Gunvor S.A. (the “Company”) agrees that it will report to the United States Department of Justice, Criminal Division, Fraud Section (the “Fraud Section”), Money Laundering and Asset Recovery Section (“MLARS”), and the United States Attorney’s Office for the Eastern District of New York (the “USAO-EDNY”) (collectively, the “Offices”) periodically.

During the Term, the Company shall review, test, and update its compliance program and internal controls, policies, and procedures described in Attachment C. The Company shall be required to (i) conduct an initial (“first”) review and submit a first report, and (ii) conduct and prepare at least two follow-up reviews and reports, as described below. Prior to conducting each review, the Company shall be required to prepare and submit a workplan for the review. The Company shall also, at no less than three-month intervals during the Term, meet with the Offices regarding remediation, implementation and testing of its compliance program and internal controls, policies, and procedures described in Attachment C. The Company’s enhanced compliance reporting obligations as described herein are subject to applicable local law, including relevant data protection and labor laws; however, the Defendant must provide to the Offices a log of any information that is not provided based on an assertion of local law, and the Defendant bears the burden of establishing the validity of any such assertion.

In conducting the reviews, the Company shall undertake the following activities, among others: (a) inspection of relevant documents, including the Company’s current policies, procedures, and training materials concerning compliance with the Foreign Corrupt Practices Act (“FCPA”) and other applicable anti-corruption laws; (b) inspection and testing of the Company’s systems, procedures, and internal controls, including record-keeping and internal audit procedures at sample sites; (c) meetings with, and interviews of, relevant current and, where appropriate,

former directors, officers, employees, business partners, agents, and other persons; and (d) analyses, studies, and comprehensive testing of the Company's compliance program. If the Company engages third-party consultants or advisors to assist in conducting reviews consistent with the Plea Agreement ("Agreement") and this Attachment D, it agrees to make such third-party consultants or advisors available to communicate with the Offices upon request, subject to applicable privilege and local law (such as relevant data protection and labor laws).

Written Work Plans, Reviews and Reports

1. The Company shall conduct a first review and prepare a first report, followed by at least two follow-up reviews and reports.

2. Within sixty (60) calendar days of the date the Court accepts the Defendant's guilty plea, the Company shall, after consultation with the Offices, prepare and submit for review and approval by the Offices a written work plan to address the Company's first review. The Offices shall have thirty (30) calendar days after receipt of the written work plan to provide comments and approve.

3. With respect to each follow-up review and report, after consultation with the Offices, the Company shall prepare and submit for review and approval by the Offices a written work plan within forty-five (45) calendar days of the submission of the prior report. The Offices shall provide comments within thirty (30) calendar days after receipt of the written work plan.

4. All written work plans shall identify with reasonable specificity the activities the Company plans to undertake to review and test each element of its compliance program, as described in Attachment C.

5. Any disputes between the Company and the Offices with respect to any written work plan shall be decided by the Offices in their sole discretion.

6. No later than one year from the date the Court accepts the Defendant's guilty plea, the Company shall submit to the Offices a written report setting forth: (1) a complete description of its remediation efforts to date; (2) a complete description of the testing conducted to evaluate the effectiveness of the compliance program and the results of that testing; and (3) its proposals to ensure that its compliance program is reasonably designed, implemented, and enforced so that the program is effective in deterring and detecting violations of the FCPA and other applicable anti-corruption laws. The report shall be transmitted to:

Deputy Chief, FCPA Unit
Deputy Chief, CECF Unit
Criminal Division, Fraud Section
United States Department of Justice
1400 New York Avenue NW
Washington, D.C. 20005

Deputy Chief, International Unit
Criminal Division, Money Laundering and Asset Recovery
Section
United States Department of Justice
1400 New York Avenue NW
Washington, D.C. 20005

Chief, Business and Securities Fraud Section
United States Attorney's Office
Eastern District of New York
271 Cadman Plaza East
Brooklyn, N.Y. 11201

The Company may extend the time period for issuance of the first report or any other report contemplated in this Attachment D with prior written approval of the Offices.

Follow-up Reviews and Reports

8. The Company shall undertake at least two follow-up reviews and reports, incorporating the views of the Offices on the Company's prior reviews and reports, to further monitor and assess whether the Company's compliance program is reasonably designed,

implemented, and enforced so that it is effective at deterring and detecting violations of the FCPA and other applicable anti-corruption laws.

9. The first follow-up (“second”) review and report shall be completed by no later than one year after the first report is submitted to the Offices.

10. The second follow-up (“third”) report shall include a plan for ongoing improvement, testing, and review of the compliance program to ensure the sustainability of the program. The third report shall be completed and delivered to the Offices no later than thirty (30) days before the end of the Term.

11. The Company may extend the time period for submission of any of the follow-up reports with prior written approval of the Offices.

Meetings During the Term

12. The Company shall meet with the Offices within thirty (30) calendar days after providing each report to the Offices to discuss the report.

13. At least quarterly, and more frequently if the Offices deem it appropriate in their sole discretion, representatives from the Company and the Offices will meet to discuss the status of the review and enhanced self-reporting obligations, and any suggestions, comments, or improvements the Company may wish to discuss with or propose to the Offices.

Confidentiality of Submissions

14. Submissions by the Company, including the work plans and reports, will likely include proprietary, financial, confidential, and competitive business information. Moreover, public disclosure of the submissions could discourage cooperation, impede pending or potential government investigations and thus undermine the objectives of the reporting requirement. For these reasons, among others, the submissions and the contents thereof are intended to remain and

shall remain non-public, except as otherwise agreed to by the parties in writing, or except to the extent the Offices determine in their sole discretion that disclosure would be in furtherance of the Offices' discharge of their duties and responsibilities or is otherwise required by law.